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Hearing Date: May 31, 2007 at 10:00 a.m.
Objection Deadline: May 25, 2007

Counsel to Special Situations Investment Group, Inc.

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:

DELPHI CORPORATION, et al.,

Debtors.

Chapter 11

Case No. 05-44481 (RDD)

(Jointly Administered)

**RESPONSE OF SPECIAL SITUATIONS INVESTMENT GROUP, INC.
TO THIRTEENTH OMNIBUS OBJECTION TO CLAIMS**

Specials Situations Investment Group, Inc. (“SSI”), by and through its counsel, Ropes & Gray LLP, for its response to the Thirteenth Omnibus Objection to Claims, dated April 27, 2007, respectfully states as follows:

1. SSI is the holder of proofs of claim number 14137 and 9760 (together, the “Claims”). The Claims seek payment owing for goods and contract services provided to Delphi Corporation and/or certain of its affiliates (the “Debtors”).

2. On April 27, 2007, the Debtors filed their Thirteenth Omnibus Claims Objection (the “Objection”). The Objection states that the Claims are “subject to modification and reclamation agreement.”

3. The Debtors have not satisfied their burden of proof on the Objection vis-a-vis the Claims. A proof of claim constitutes *prima facie* evidence of the validity and amount of a claim.

Fed. R. Bankr. P. 3002(f). The Debtors bear the burden of going forward and introducing “substantial evidence” negating a timely filed proof of claim. *In re Townview Nursing Home*, 28 B.R. 431, 443 (Bankr. S.D.N.Y. 1983). The Objection does not state with specificity the grounds for the proposed modification of the Claims, the terms of any reclamation agreement, or any basis to disallow the Claims. In addition, SSI cannot respond substantively to the Objection without more information regarding the basis for the Objection.

4. Replies to this response should be directed to counsel for SSI at the address below.

WHEREFORE, SSI respectfully requests that this Court (i) overrule the Objection as it relates to the Claims and (ii) grant such other and further relief as this Court deems just and proper.

Dated: New York, New York
May 25, 2007

ROPES & GRAY LLP

By: /s/ Anne H. Pak
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